

Uniform Electronic Local Return and Remittance Advisory Committee

Meeting of May 12, 2005

MINUTES

The Uniform Electronic Local Return and Remittance Advisory Committee Meeting was held in the Griffon Room of the LaSalle Building in Baton Rouge, Louisiana, on Thursday, May 12, 2005, at 10:00 a.m.

Committee Members present were: Mr. Mark West, Chairman; Mr. Roy Austin; Ms. Cynthia Bridges; Ms. Cynthia Boudreaux; and Mr. Henri Louapre.

No Committee Members were absent.

Mr. Mark West declared the meeting duly convened and reviewed the minutes from the meeting held on April 5, 2005. Mr. Ray Tangney, a representative of the Department of Revenue, stated that the collection of occupancy tax should fall under the Uniform Electronic Local Return and Remittance System, and accordingly, the minutes should be amended to reflect such.

It was moved by Ms. Cynthia Bridges, seconded by Mr. West, and carried that the minutes should be adopted, as amended.

Mr. West discussed a memo dated April 21, 2005, from Mr. Roger Bergeron to Mr. Tim Cefalu and Mr. Ray Tangney, concerning the UELRRAC Validation System. It was determined that two additional validation processes should be added, namely (1) process from rate change verifications, and (2) tax rate on lodging

Mr. Tangney presented the Committee with a report from the Validation Sub-Committee, with the initial item of discussion being the application of the legislative mandated MM&E exemption at the local level.

For reporting purposes, Mr. Tangney stressed the importance of local collectors submitting accurate information, and stated that periodic reviews should be conducted, with additional information furnished as needed. After discussion, it was suggested that each quarter, the collector should sign-off on the report.

After discussion regarding the tax rates on lodging, it was determined that the hotel is responsible for collecting the tax and that a system should be designed for the independent booking agent to collect such tax. Mr. Tangney will present a final report to the Committee at the next meeting, and then, the matter will be referred to the Survey Committee. Mr. West stated that no action will be taken at the present time, but he will pose the item to LATA and discuss it at the next Committee meeting.

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Mr. Mark West presented to the Committee a report from the Local Collector Survey Sub-Committee. It was determined that the survey should be presented to LATA for their input, and amended as necessary. When finalized, the survey will be sent to the local collectors, along with a cover letter. It was recommended that a due date of thirty (30) days be imposed, and a second notice sent to those who are delinquent in returning the survey.

A question was posed as to whether Items F and G of the survey, which refer to the exemption of prescription drugs and the exemption of chemotherapy drugs respectively, should be listed separately or combined. Mr. Ray Tangney agreed to research these items and provide a report at the next Committee Meeting.

After discussion, it was determined that Item N of the survey, which pertains to the sales and use tax exclusion for manufacturing equipment, will be amended to include a phase-in time.

A question was posed as to whether Item S of the survey should be amended to include additional fuel listings. Mr. Tangney agreed to research the matter and amend, if necessary.

After discussion, it was determined that Plaquemines Parish will have a separate survey.

A question was posed as to whether additional taxes collected should be included in the survey, such as occupancy tax. Mr. Tangney agreed to research the matter and recommend additional areas to survey in the final report.

Mr. West agreed to update the survey with suggested changes, present it to LABI and LATA for their input, and then, present it to Committee Members at June meeting. The survey will then be amended with suggested changes, with adoption at the July meeting. The cover letter, which will accompany the survey, will be composed at the July meeting as well.

Mr. West stated that LDR, as oversight for UELRRAC, will serve as repository, with the responsibility of receiving and compiling survey results. After discussion, it was determined that the possibility of completing the survey on-line or downloading it from the LDR website will be explored. Mr. West then confirmed that the survey is applicable to current returns only, and concluded his report.

Ms. Naomi Foret, a representative of the Department of Revenue, presented an update on the UELRRAC website and list serve, stating that the website is available and the list serve is available for subscription.

Mr. West requested that Ms. Foret amend the UELRR Committee Member to reflect his domicile as being Gonzales, instead of Donaldsonville.

Mr. Roy Austin made a presentation on e-filing in other states. Based on examples of reports collected from Arkansas, Texas and Colorado, it was recommended that UELRRAC adopt an approach similar to that of Arkansas and Texas. Mr. Austin stated that simplicity of design is needed for large businesses, and recommended that the report be limited to a one-page design.

After further discussion, Mr. West suggested that the report be presented to LATA for their review and input. Ms. Bridges posed the question as to whether it should be reviewed by the various administrators, and offered LDR's services to provide computer training for the administrators. It was proposed by Ms. Bridges that a sub-committee be formed, composed of LATA and various entities, to collaborate in the development of Louisiana's report. Further, Ms. Bridges made the recommendation of exploring various software programs that involve multiple jurisdictions, as funds are set-aside in the Committee's budget for the services of outside vendors/contractors. She stressed the importance of cost factors, as Louisiana law states that the cost cannot be passed down to local government.

At the next Committee meeting, Mr. Mark West will resume the discussion of inviting various software vendors to future meetings.

Mr. West announced that the next meeting is scheduled for June 9, 10:00 a.m. – 11:30 a.m., in conjunction with the LATA meeting being held in Lake Charles.

There being no further agenda items or public comments, it was moved by Mr. Austin, seconded by Mr. Louapre, and carried that the meeting be adjourned.

Mr. West declared adjournment of the meeting at 12:15 p.m.

Respectfully submitted by:

Mark West, Chairman